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BY ECF & HAND DELIVERY

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

May 1, 2024

Re: *In re Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)*

Dear Judge Kaplan:

Pursuant to Pretrial Order No. 35, the parties jointly submit this estimate of the length of trial for trial one, which is scheduled to begin on January 7, 2025.

The parties estimate that trial will be approximately 25 trial days. This estimate is based on the following:

Jury selection/opening statements/closing statements/jury instructions: 4 days

SKAT's case-in-chief: 15.5 days, consisting of:

- SKAT's Danish witnesses: 2.5 days
- Six defendants: 7 days
- Five additional pension plan beneficiaries: 1.5 days
- Approximately seven miscellaneous fact witnesses: 2 days
- SKAT's expert/summary witnesses: 2.5 days

Defendants' case presented after SKAT's case-in-chief: 4.5 days, consisting of:

- Miscellaneous fact witnesses: 1 day
- Defense expert witnesses: 3.5 days

SKAT rebuttal case (if any): 1 day

These estimates include cross-examinations. These estimates do not include potential deposition testimony of Sanjay Shah or Mark Patterson. The parties anticipate no more than 2 additional days would be necessary for the testimony of Sanjay Shah and Mark Patterson.

Respectfully submitted,

/s/ Marc A. Weinstein

Marc A. Weinstein

cc: all counsel of record, via ECF